LAWRENCE P. BLASKOPF Trial Attorney, Tax Division U.S. Department of Justice P.O. Box 227 Ben Franklin Station Washington, D.C. 20044 (202) 514-9642 LB5616

IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF NEW JERSEY TRENTON DIVISION

ELIZABETH NOVAK)
Petitioner,)
v.) Civil No. 3:12cv1139 (FLW)(TJB)
UNITED STATES OF AMERICA)
Respondent.)

ANSWER TO PETITION TO QUASH SUMMONS

The United States, by its undersigned counsel, responds to the numbered paragraphs of the petition to quash summons as follows:

- 1. The United States admits the averments contained in paragraph 1.
- 2. The United States admits the averments contained in paragraph 2.
- 3. The United States admits the averments contained in paragraph 3.
- 4. The United States admits the averments contained in paragraph 4, except it denies the summons was returnable in Springfield, N. J. and avers it was returnable to the Internal Revenue Service's offices located in Mountainside, N. J.
 - 5. The United States admits the averments contained in paragraph 5.

6. The United States admits the averments contained in paragraph 6.

7. The United States denies the averments contained in paragraph 7.

8. The United States denies the averments contained in paragraph 8.

9. The United States' responses to paragraphs 1 through 6 of the petition are

incorporated herein by reference as if set forth herein at length.

10. The United States denies the averments contained in paragraph 10.

WHEREFORE it is prayed that the petition to quash be denied; that the summons at issue in this proceeding be enforced; and that the United States receive such other and further relief as is just and proper.

Date: May 22, 2012.

PAUL J. FISHMAN United States Attorney

KATHRYN KENEALLY Assistant Attorney General Tax Division

/s/Lawrence P. Blaskopf LAWRENCE P. BLASKOPF Trial Attorney, Tax Division U.S. Department of Justice P.O. Box 227 Ben Franklin Station Washington, D.C. 20044 (202) 514-9642